



## **Attention:**

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is designed as a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in IRS Publications 1141, 1167, 1179, and other IRS resources.

The printed version of the form may be obtained by calling 1-800-829-4933. Be sure to order using the IRS form or publication number.

AMOUNT OF DEPOSIT (Do NOT type, please print.)		Darken only one TYPE OF TAX		Darken only one TAX PERIOD	
DOLLARS		CENTS			
		941	945	1st Quarter	
		990-C	1120	2nd Quarter	
		943	990-T	3rd Quarter	
		720	990-PF	4th Quarter	
		CT-1	1042		
		940	944		

**MONTH TAX YEAR ENDS** →

**EMPLOYER IDENTIFICATION NUMBER** →

BANK NAME/  
DATE STAMP

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_ ZIP \_\_\_\_\_

Telephone number ( ) \_\_\_\_\_

FOR BANK USE IN MICR ENCODING

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**Federal Tax Deposit Coupon**  
**Form 8109-B** (Rev. 12-2005)

↑ **SEPARATE ALONG THIS LINE AND SUBMIT TO DEPOSITARY WITH PAYMENT** ↑ **OMB NO. 1545-0257**

**Note.** Except for the name, address, and telephone number, entries must be made in pencil. Use soft lead (for example, a #2 pencil) so that the entries can be read more accurately by optical scanning equipment. The name, address, and telephone number may be completed other than by hand. You cannot use photocopies of the coupons to make your deposits. Do not staple, tape, or fold the coupons.

The IRS encourages you to make federal tax deposits using the Electronic Federal Tax Payment System (EFTPS). For more information on EFTPS, go to [www.eftps.gov](http://www.eftps.gov) or call 1-800-555-4477.

**Purpose of form.** Use Form 8109-B to make a tax deposit only in the following two situations.

1. You have not yet received your resupply of preprinted deposit coupons (Form 8109).
2. You are a new entity and have already been assigned an employer identification number (EIN), but you have not received your initial supply of preprinted deposit coupons (Form 8109). If you have not received your EIN, see *Exceptions* below.

**Note.** If you do not receive your resupply of deposit coupons and a deposit is due or you do not receive your initial supply within 5-6 weeks of receipt of your EIN, call 1-800-829-4933.

**How to complete the form.** Enter your name as shown on your return or other IRS correspondence, address, and EIN in the spaces provided. Do not make a name or address change on this form (see Form 8822, Change of Address). If you are required to file a Form 1120, 990-C, 990-PF (with net investment income), 990-T, or 2438, enter the month in which your tax year ends in the MONTH TAX YEAR ENDS boxes. For example, if your tax year ends in January, enter 01; if it ends in December, enter 12. Make your entries for EIN and MONTH TAX YEAR ENDS (if applicable) as shown in Amount of deposit below.

**Exceptions.** If you have applied for an EIN, have not received it, and a deposit must be made, do not use Form 8109-B. Instead, send your payment to the IRS address where you file your return. Make your check or money order payable to the United States Treasury and show on it your name (as shown on Form SS-4, Application for Employer Identification Number), address, kind of tax, period covered, and date you applied for an EIN. Do not use Form 8109-B to deposit delinquent taxes assessed by the IRS. Pay those taxes directly to the IRS. See Pub. 15 (Circular E), Employer's Tax Guide, for information.

**Amount of deposit.** Enter the amount of the deposit in the space provided. Enter the amount legibly, forming the characters as shown below:

1	2	3	4	5	6	7	8	9	0
---	---	---	---	---	---	---	---	---	---

Hand print money amounts without using dollar signs, commas, a decimal point, or leading zeros. If the deposit is for whole dollars only, enter "00" in the CENTS boxes. For example, a deposit of \$7,635.22 would be entered like this:

DOLLARS					CENTS	
7	6	3	5	2	2	

**Caution.** Darken only one space for TYPE OF TAX and only one space for TAX PERIOD. Darken the space to the left of the applicable form and tax period. Darkening the wrong space or multiple spaces may delay proper crediting to your account. See below for an explanation of Types of Tax and Marking the Proper Tax Period.

#### Types of Tax

- Form 941** Employer's Quarterly Federal Tax Return (includes Forms 941-M, 941-PR, and 941-SS)
- Form 943** Employer's Annual Tax Return for Agricultural Employees
- Form 944** Employer's Annual Federal Tax Return (includes Forms 944-PR and 944-SS)
- Form 945** Annual Return of Withheld Federal Income Tax
- Form 720** Quarterly Federal Excise Tax Return
- Form CT-1** Employer's Annual Railroad Retirement Tax Return
- Form 940** Employer's Annual Federal Unemployment (FUTA) Tax Return (includes Forms 940-EZ and 940-PR)
- Form 1120** U.S. Corporation Income Tax Return (includes Form 1120 series of returns and Form 2438)
- Form 990-C** Farmers' Cooperative Association Income Tax Return
- Form 990-T** Exempt Organization Business Income Tax Return
- Form 990-PF** Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation
- Form 1042** Annual Withholding Tax Return for U.S. Source Income of Foreign Persons

#### Marking the Proper Tax Period

**Payroll taxes and withholding.** For Forms 941, 940, 943, 944, 945, CT-1, and 1042, if your liability was incurred during:

- January 1 through March 31, darken the 1st quarter space;
- April 1 through June 30, darken the 2nd quarter space;
- July 1 through September 30, darken the 3rd quarter space; and
- October 1 through December 31, darken the 4th quarter space.

**Note.** If the liability was incurred during one quarter and deposited in another quarter, darken the space for the quarter in which the tax liability was incurred. For example, if the liability was incurred in March and deposited in April, darken the 1st quarter space.

**Excise taxes.** For Form 720, follow the instructions above for Forms 941, 940, etc. For Form 990-PF, with net investment income, follow the instructions below for Form 1120, 990-C, etc.

**Income Taxes (Form 1120, 990-C, 990-T, and 2438).** To make an estimated tax deposit for any quarter of the current tax year, darken only the 1st quarter space.

**Example 1.** If your tax year ends on December 31, 2006, and a deposit for 2006 is being made between January 1 and December 31, 2006, darken the 1st quarter space.

**Example 2.** If your tax year ends on June 30, 2006, and a deposit for that fiscal year is being made between July 1, 2005, and June 30, 2006, darken the 1st quarter space.

To make a deposit for the prior tax year, darken only the 4th quarter space. This includes:

- Deposits of balance due shown on the return (Forms 1120, 990-C, 990-T, and 990-PF).
- Deposits of balance due shown on Form 7004, Application for Automatic 6-Month Extension of Time To File Certain Business Income Tax, Information, and Other Returns (be sure to darken the 1120, 1042, or 990-C space as appropriate).
- Deposits of balance due (Forms 990-T and 990-PF filers) shown on Form 8868, Application for Extension of Time To File an Exempt Organization Return (be sure to darken the 990-T or 990-PF space as appropriate).
- Deposits of tax due shown on Form 2438, Undistributed Capital Gains Tax Return (darken the 1120 space).

**Example 1.** If your tax year ends on December 31, 2005, and a deposit for 2005 is being made after that date, darken the 4th quarter space.

**Example 2.** If your tax year ends on June 30, 2006, and a deposit for that fiscal year is being made after that date, darken the 4th quarter space.

**How to ensure your deposit is credited to the correct account.**

1. Make sure your name and EIN are correct;
2. Prepare only one coupon for each type of tax deposit;
3. Darken only one space for the type of tax you are depositing;
4. Darken only one space for the tax period for which you are making a deposit; and
5. Use separate FTD coupons for each return period.

**Telephone number.** We need your daytime telephone number to call if we have difficulty processing your deposit.

**Miscellaneous.** We use the "IRS USE ONLY" box to ensure proper crediting to your account. Do not darken this space when making a deposit.

**How to make deposits.** Mail or deliver the completed coupon with the appropriate payment for the amount of the deposit to an authorized depository (financial institution) for federal taxes. Make checks or money orders payable to that depository. To help ensure proper crediting to your account, write your EIN, the type of tax (for example, Form 940), and the tax period to which the payment applies on your check or money order.

Authorized depositories must accept cash, postal money orders drawn to the order of the depository, or checks or drafts drawn on and to the order of the depository. You can deposit taxes with a check drawn on another financial institution only if the depository is willing to accept that form of payment.

If you prefer, you may mail your coupon and payment to Financial Agent, Federal Tax Deposit Processing, P.O. Box 970030, St. Louis, MO 63197. Make your check or money order payable to the Financial Agent.

**Timeliness of deposits.** The IRS determines whether deposits are on time by the date they are received by an authorized depository. However, a deposit received by the authorized depository after the due date will be considered timely if the taxpayer establishes that it was mailed in the United States in a properly addressed, postage prepaid envelope at least 2 days before the due date.

**Note.** If you are required to deposit any taxes more than once a month, any deposit of \$20,000 or more must be received by its due date to be timely.

**When to deposit.** See the instructions for the applicable return. See Pub. 15 (Circular E) for deposit rules on employment taxes. Generally, you can get copies of forms and instructions by calling 1-800-TAX-FORM (1-800-829-3676) or by visiting IRS's website at [www.irs.gov](http://www.irs.gov).

**Penalties.** You may be charged a penalty for not making deposits when due or in sufficient amounts, unless you have reasonable cause. This penalty may also apply if you mail or deliver federal tax deposits to unauthorized institutions or IRS offices, rather than to authorized depositories. Additionally, a trust fund recovery penalty may be imposed on all persons who are determined by the IRS to be responsible for collecting, accounting for, and paying over employment and excise taxes, and who acted willfully in not doing so. This penalty may apply to you if these unpaid taxes cannot be immediately collected from the employer or business. For more information on penalties, see Pub. 15 (Circular E). See the Instructions for Form 720 for when these penalties apply to excise taxes.

**Privacy Act and Paperwork Reduction Act Notice.** Internal Revenue Code section 6302 requires certain persons to make periodic deposits of taxes. If you do not deposit electronically, you must provide the information requested on this form. IRC section 6109 requires you to provide your EIN. The information on this form is used to ensure that you are complying with the Internal Revenue laws and to ensure proper crediting of your deposit. Routine uses of this information include providing it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws and to combat terrorism. We may give this information to other countries pursuant to tax treaties. Providing incomplete, incorrect, or fraudulent information may subject you to interest and penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by IRC section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 3 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, IR-6406, 1111 Constitution Ave. NW, Washington, DC 20224. Do not send this form to this address. Instead, see the instructions under *How to make deposits* on this page.

